

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1-27. (Canceled)

28. (New) An image communication apparatus, comprising:

an email receiving unit that receives an email;

a forwarding unit that facsimile-forwards the email received by the email receiving unit;

a setting unit that sets a forwarding size upper limit for the facsimile-forwarding;

a first memory that stores a list of addresses of facsimile-forwarding destination to which the facsimile-forwarding is permitted;

a second memory that stores email addresses for which the facsimile-forwarding is permitted;

an obtaining unit that determines presence or absence of a facsimile-forwarding instruction, an address of facsimile-forwarding destination and a sender's email address by analyzing the email received by the email receiving unit;

an instructing unit that instructs the forwarding unit to facsimile-forward the email when the presence of facsimile-forwarding instruction is determined by the obtaining unit, the address of facsimile-forwarding destination is stored in the first memory, and the sender's email address is stored in the second memory; and

a limiting unit that limits the facsimile-forwarding by the forwarding unit when data to be facsimile-forwarded by the forwarding unit exceeds the forwarding size upper limit set by the setting unit.

29. (New) The image communication apparatus according to claim 28, wherein the setting unit sets the forwarding size upper limit based on a data size of data to be facsimile-forwarded by the forwarding unit.

30. (New) The image communication apparatus according to claim 28, wherein the setting unit sets the forwarding size upper limit based on number of pages of data to be facsimile-forwarded by the forwarding unit.

31. (New) The image communication apparatus according to claim 28, wherein the limiting unit splits data to be facsimile-forwarded by the forwarding unit into a plurality of pieces each of which does not exceed the forwarding size upper limit.

32. (New) The image communication apparatus according to claim 28, wherein the limiting unit instructs the forwarding unit to perform the facsimile-forwarding at a preset time.

33. (New) The image communication apparatus according to claim 28, further comprising:

a return-mailing unit that return-emails a failure of the facsimile-forwarding to the sender's email address when the facsimile-forwarding by the forwarding unit fails; and

a discarding unit that discards an email for which a failure of the facsimile-forwarding is return-mailed among emails received the email receiving unit.

34. (New) The image communication apparatus according to claim 28, further comprising:

a reporting unit that, when the facsimile-forwarding by the forwarding unit fails, determines addresses of a forwarding destination of the facsimile forwarding and prints a report indicating the failure of the facsimile-forwarding, and facsimile-forwards the report to an address of the forwarding destination.